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ABSTRACT

Attendees at the symposium did not agree that Indiana has a tax problem, and discussion about eliminating property taxes and establishing an alternative tax structure seemed inconsistent to many who participated. Attendees felt they did not have a clear sense of the objectives for a new tax plan. They were open, however, to continuing discussion, and expressed a need for more data and research to improve their understanding about various policy options. Key topics that participants want additional information on include the following: replacement fund (What is it? What goes into it?); equity (What are some definitions for equity? How do they fit with definitions and criteria of adequate funding?); local control (What are the implications of policy options for local control?); and other states' experiences (What lesson can be learned from other states that have instituted, or attempted to institute, alternative tax structures? How much and what kinds of information do voters want to guide them in their decision making?) (DFR)

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Indiana School Funding Symposium: Alternative Tax Structures for Indiana's Schools: Implications for School Funding

Summary of Symposium Proceedings

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NCREL is increasingly moving from policy publications to policy in action. The Indiana School Funding Symposium Summary is the result of a collaboration between NCREL, the Education Commission of the States (ECS), and key state policymakers in Indiana. The Indiana Education Policy Council was born out of this collaboration as a mechanism for achieving a common knowledge base and a neutral place to engage policymakers in nonpartisan dialogue around critical education issues. On June 22, 1998 the Indiana Education Policy Council held a statewide symposium to address the implications of alternative tax structures for Indiana's Schools. The Symposium Summary will give the reader two states' perspectives on school finance as well as a number of themes that emerged during the course of the day.

Indiana School Funding Symposium: Alternative Tax Structures for Indiana's Schools: Implications for School Funding

Summary of Symposium Proceedings

Prepared by Judy Taylor

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Introduction

On June 22, 1998, approximately 300 Hoosiers attended a symposium in the Indiana State Government Center Auditorium entitled, "Alternative Tax Structures for Indiana's Schools: Implications for School Funding." The symposium was sponsored by the Indiana Education Council, a bipartisan education forum organized under the auspices of the North Central Regional Educational Laboratory (NCREL) and the Education Commission of the States (ECS). In addition, the Indiana Department of Education and the Indiana University Education Policy Center provided support for the Symposium which drew a broad range of concerned citizens. Legislators, state and local school board officials, school superintendents, university professors, representatives from the Governor's Office and the Citizen's Commission on Taxes, teachers, administrators, and concerned tax-payers participated in the discussion.

Dr. Suellen Reed, State Superintendent of Public Instruction, opened the meeting. Two panel discussions followedNthe first highlighting lessons learned from Michigan's property tax reform and the second focusing on the implications of eliminating property taxes as a revenue source for public education in Indiana. This report provides an overview of the symposium proceedings including:

- A general description of the property tax issue
- A brief summary of each panel session
- A summary of the small-group discussions

While the panelists' remarks provide an important context and frame for this report, the main objective of this document is to capture the robust discussions that occurred among the attendees in their small-group sessions. The small groups were composed of a cross-section of public stakeholders. A legislator and Department xof Education official, for example, might be in the same group with a farmer, teacher, or local school board member. For more than one hour, small-group participants discussed the opportunities, major concerns, and critical questions that surround the debate about alternative tax structures for Indiana's schools.

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Overview of the Issue

Like many states, Indiana is reviewing its tax structure and its relationship to school funding. At center stage is the issue of property taxes. Specifically, policymakers and taxpayers want to know the implications for eliminating property taxes as a revenue source for the school general fund.

In March 1998, the Indiana Association of School Business Officials (IASBO) released a report showing Indiana taxpayers contribute nearly $1.4 billion to the school general fund through their property taxes. This figure represents only about 30 percent of all property taxes collected by the state.[1] The lion's share of property taxes comes from businesses, farms, and utilities (nearly 64 percent in 1992).[2] Hence, analysts note that any shift in the tax structure will result in a shift in taxpayer burden.[3] Businesses stand to gain if property taxes are eliminated. Individuals, on the other hand, stand to lose, particularly if the state replaces the lost property tax dollars with increased state sales and income taxes. The cost of common goods (e.g., food and clothing) would rise under such a scenario due to a hike in the state sales tax. Likewise, the average citizen's take-home pay would decrease due to an increase in the state income tax. Many believe that renters and senior citizens would be especially hard hit by this shift in taxpayer burden.[4] Renters (because they do not own homes) would not benefit from a property tax reduction; senior citizens (many or most of whom live on fixed incomes) could not afford the high cost of basic goods.

In addition to shifts in tax burden, changes in the tax structure raise issues about student equity. While Indiana's per-pupil expenditure is not equal across school corporations, it is not drastically inequitable. In fact, since the General Assembly implemented the Reward for Effort formula in 1993, ensuring a guaranteed tax base for all school corporations, the ratio of the highest- to lowest-spending district has been reduced to no more than 2:1.[5] But critics of the Reward for Effort formula say it does not address the underlying problems affecting disparity between school districts, such as nonuniform property tax assessments, significant sums distributed as categorical flat grants, and interdistrict differences in the costs of providing education.[6] Moreover, the formula does not take into account school corporations' special needs and related costs, such as the high cost for providing vocational education, special education, and alternative programs. Nor does it take into account factors particularly relevant for urban school corporations, such as security, English as a second language, and free textbooks for students living in poverty.[7] Even though urban corporations receive approximately $400 more per pupil than other school corporations, they charge that "without support for these expenditures, [urban corporations] are left with relatively less to spend on instruction."[8] Rural schools have their unique issues, as well. They have to contend with low assessed valuation, difficulty in attracting teachers in certain disciplines, and difficulty in offering upper-level classes.[9]

Finally, Reward for Effort's guaranteed tax base does not curtail spending in wealthier school corporations. Low-spending schools may be brought up to a minimum expenditure threshold, but the gap between rich and poor corporations' per-pupil expenditure continues to widen as high-spending schools increase their expenditures.[10] Any shift in the tax structure, therefore, will need to take into account the equitable distribution of revenue across rural, urban, and suburban school corporations.

Equity is just one of four criteria IASBO recommends policymakers consider when identifying replacement revenue sources. IASBO also names predictability, adequacy, and stability.[11] Predictability responds to schools' need to meet costs at set times. Property tax revenue is fairly predictable. Schools know how much money will be generated and when the funds will arrive. Since fully 90 percent of school costs are absorbed by salaries, benefits, and utilities, schools can ill afford to rely on revenue sources that may not allow them to meet their payroll or pay their utility bills on time.

Closely linked with predictability is stability. Because schools' limited cash flow prevents them from responding quickly to sudden changes in the economy, they need a stable revenue source. Property taxes have historically satisfied this need. During both good and bad economic times, property taxes have been consistent and stable. It is an open question whether replacement revenue sources would measure up to the same criteria. However, it is important to note that over the last ten years, including the brief economic downturn in the early 1990s, growth in income tax revenues have outpaced growth in property tax revenues.

Adequacy refers to schools' capacity to meet state and federal mandates. IASBO lists a number of mandates that schools must respond to, including special education, American with Disabilities Act standards, radon detection requirements, safe drinking water, indoor air quality concerns, employers' contribution to Social Security for teachers, retirement funding for newly hired certified employees, and prime time.[12] In addition, schools must build in annual incremental salary increases for teachers. Whatever revenue source or mix of revenue sources might replace the property tax, they must generate enough funds to meet state and federal mandates and teachers' salary increases.

Discussions at the June 22 symposium addressed these and other issues related to alternative tax structures and their effects on Indiana school finance. The next section of this report summarizes the panel presentations.

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1. A Report to the Citizens Commission on Taxes (p. 2), by Indiana Association of School Business Officials, School Finance Research Committee, 1998, Indianapolis: Author.
2. Balancing the Tax Burden: School Finance Reform in Michigan and Indiana (p. 7), by S.W.M. Lutz and C.E. Johnson, 1995, School of Public and Environmental Affairs, Indiana University-Purdue University, Indianapolis.
3. Ibid, p.7.
4. "Don't Rush Into School Tax Reform," February 3, 1998, The Herald Times, p.A6.
5. Lutz and Johnson, p. 9.
6. v Ibid.
7. Current School Funding Issues in Indiana (p. 1), A Policy Brief, by N. Theobald, B. Bull, and N. Vesper, 1997, Indianapolis: Indiana Education Policy Center, Indiana University.
8. Ibid.
9. Indiana Association of School Business Officials, School Finance Research, p. 3.
10. Lutz and Johnson, p. 11.
11. Indiana Association of School Business Officials, School Finance Research Committee, pp. 2, 4, and 5.
12. Ibid.

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Summary of Presentations and Panel Discussions

In her opening remarks, Dr. Suellen Reed said she expects education funding to be a major issue in the 1999 General Assembly. She noted that Senate Bill 352 (proposing to eliminate property taxes from the school general fund) was submitted during the last General Assembly. If passed, the measure would have resulted in a one-third reduction for property owners and a loss of approximately $1.4 billion for schools. Dr. Reed stressed the need for both sound education and fiscal policy development through cautious, deliberate discussions. She indicated that Michigan presents an interesting case of an alternative tax structure and its effect on the state's share of funding, and posed the following questions for Indiana:

- What are some alternative tax structures?
- Would change be neutral?
- Are there lessons to be learned from other states?

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Panel I Discussion

Michigan Representative Glen Oxender, one of the authors of the state's tax reform plan, gave a summary of Michigan's legislative tax history. For nearly two decades, Michigan citizens asked but legislators failed to lower property taxes. Up until 1993--when the legislature passed its landmark decision eliminating property taxes--assessments were so high, Oxender said, that many citizens left their homes and relocated to other states (including Indiana) where property taxes were lower.

In 1993, citizen demand and legislative will combined to create a property tax bill resulting in a $6.5 billion cut in school funding. At the time,legislators made no provision to replace the lost funds. But later that year, a ballot referendum was placed before the voters, asking them to choose between two options. The first option (Proposition A) called for an increase in the state sales tax. The second called for an increase in the state income tax. Under both plans, property taxes would be restored at reduced levels and a mix of smaller tax sources (e.g., cigarette, interstate telephone, and the single business) would be instituted.[13] Voters were told that if they rejected Proposition A, the second option would immediately go into effect. By an overwhelming margin, voters accepted Proposition A.

Oxender noted that the average yearly growth of the school aid fund revenue is 4.3 percent. He cautioned Hoosiers to "make sure you devise a plan where the taxes grow at a higher rate than inflation." With inflation currently at 2 percent, funding schools through the state sales tax is a good strategy. In contrast, Oxender said the lottery is a poor strategy because it does not grow with the economy. Similarly, the transfer tax, with its considerable variability, is an investment gamble.

Michigan continues to struggle with equity issues. It is working to bring its per-pupil expenditure ratio down to 2:1. At present, the average per-pupil expenditure is $5,600. Approximately 85 percent of all school districts are expected to spend between $5,800 and $7,300 in the near future. But the wealthiest districts spend about $10,000 per pupil, said Oxender.

David Dressler, local school superintendent of Michigan's Jenison School District, said Proposition A has worked. Taxpayers have received property tax relief and they were able to vote their choice of an alternative tax structure. Moreover, the vast divide between what rich and poor districts spend on each student has been dramatically reduced. Dressler noted that Michigan did not try to squeeze to the middle high- and low-spending schools, rather, it raised schools at the bottom to a minimum per-pupil expenditure level. While generally satisfied with Proposition A's implementation, Dressler still has one concern: 'We're now in a period of economic vitality. I fear what will happen [to school funding] in an economic downturn."

Indiana Representatives Paul Robertson and Jeff Espich and Greenfield-Central Community School Board member Pearson Miller responded to the presentations. Rep. Robertson, speaking on behalf of the Governor, said that Indiana would not change its property tax structure without clearly

identifying a replacement plan. Rep. Espich said he believes Indiana can move away from a property tax structure without instituting a dollar-for-dollar replacement. He noted that the state has had a surplus since the 1980s. But the real issue, said Espich, is how to protect education and stimulate the economy. Espich wants to develop a funding source that provides quality education for children and an economic base where children will have jobs when they graduate. He favors a broad-based tax structure to support school funding.

School Board member Miller said maintaining local control should be an important topic in the discussion about alternative tax structures. He urged the group to consider all taxable funds (e.g., capital projects, debt service, and transportation) when studying property tax alternatives. He also suggested a local option income tax as part of a reform strategy. He told the group that policymakers and taxpayers must look closely at tax increment financing and tax abatements and their impact on tax structures.

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13. Lutz and Johnson, p. 3.

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Session II

Dr. John Huie, vice president of Purdue University, and Dr. Neil Theobald of the Indiana University Education Policy Center presented on the second panel. Their comments focused on the implications for eliminating property taxes as a revenue source for public education in Indiana.

As co-chair of the Governor's Commission on Taxes, Dr. Huie began by describing the purpose and work of the Commission. The Commission is composed of representatives from every taxpaying group in the state, including farmers, realtors, citizens, schools, universities, towns, counties, and townships. Its number one priority is to explore substitute strategies to reduce the property tax. One approach is to target tax relief to population groups, such as low-income citizens, homeowners, or small business owners. A second approach is to shift certain funds away from property tax support to state support. Funds for consideration may be the general fund, city welfare, or others.

Dr. Theobald shared three criteria for judging the impact of eliminating the general fund property tax. First, he said policymakers and taxpayers should assess whether the alternative revenue source(s) will provide all school corporations sufficient revenue to achieve state educational goals. The current school funding formula provides increasing per-student revenue, distributes more revenue to minority and poor students, and is equalizing per student revenue, said Theobald.

A second criteria is whether the alternative revenue source(s) will allocate responsibility for school funding equitably between state and local school corporations. Again, Theobald showed that the current formula provides a 2:1 state-to-local instructional revenue share, and provides a 1997 state share that is slightly above the national average.

Finally, Theobald said policymakers and taxpayers should ask, Will the alternative revenue source(s) improve taxpayer equity? Theobald concluded that the current funding formula generates higher average general fund property tax rates. It is unclear that a shift from the property tax to the income or sales tax would halt the increase in locally raised taxes for schools. Theobald also concluded that the current school formula has brought property tax rates in very low-rate school corporations closer to those prevailing in the rest of the state. The formula still generates 20 percent higher rates in urban school corporations than in the rest of the state. It is unclear how an alternative tax structure would affect tax burdens in different types of Indiana school corporations.

Senator Morris Mills, Representative Patrick Bauer, and Shelbyville Central School Board member-elect Katrina Hall gave remarks following the panel presentations. Senator Mills stated his opposition to a dedicated state fund for school revenue. He said he favored flexibility and wanted a fund that could respond to changing demographics and state needs. For example, Senator Mills noted that the number of Indiana students is expected to decrease over time, while the number of senior citizens is expected to rise. The state may, therefore, need to draw funds to support nursing homes.

Representative Bauer charged that eliminating the property tax is only a quick fix to a tax problem. He said it would create a lot of other challenges, namely, equitable distribution and appropriate replacement revenue. While some argue that the state should use its surplus revenue to replace funds, Bauer sees this as a short-sighted and costly decision: ÒAfter year one, the surplus will dry up. By year two, there will be no cash flow to fund schools." Bauer sees another problem: Approximately one out of five Hoosiers are involved in the public schools. Just 20 years ago, the ratio was three out of five. Public education, he said, is having problems generating support for its issues. Replacing property taxes may exacerbate those problems.

School Board member-elect Katrina Hall said that the General Assembly must determine its primary goal for tax restructuring. She asked, Is it to ensure property tax relief or tax fairness? As a school Board member and former tax regulator, Ms. Hall expressed concern about the adequacy and stability of replacement revenue. She said that whatever mix of revenue is finally determined under a new tax structure, the key is to maintain full funding per student. She urged that any new tax formula be kept simple and flexible. Local school officials should be able to make funding choices that support student achievement, she said.

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Summary of Small-Group Discussions

After hearing the panel presentations and discussants' remarks, symposium attendees moved into small groups for further discussion. Recorders from each group met briefly afterward to share key ideas and concerns. These topics are listed below as common themes.

Theme #1: Michigan's solution doesn't appear to fit Indiana's problem.

There was no consensus among the participants that Indiana indeed has a property tax problem. A representative from a rural district said, "I don't hear anyone complaining about property taxes." In contrast, an urban district representative said, "People are not interested in paying more property taxes." Participants did agree that Indiana is in a distinctly different position than Michigan. For one, participants noted that Michigan's property taxes were much higher than Indiana's had ever been. Second, Michigan is striving to reach the 2:1 per-pupil expenditure level that Indiana has already achieved. Without consensus over property taxes, many participants wondered if Michigan's decision to eliminate the property tax is appropriate for Indiana.

Theme #2: A change in the property tax structure may adversely affect targeted population groups.

Some participants expressed concern that a sales tax increase would hurt low-income families. Others asked for data to assess how low-income families, renters, and especially senior citizens fared when states increased their sales and income tax rates but decreased their property rates. Implementing circuit breakers for people on fixed incomes might be useful, said participants.

Theme #3: Any plan to eliminate the property tax structure may adversely affect targeted population groups.

Across the board, participants said an alternative tax structure must ensure that schools have adequate and stable replacement funds to make up for the loss in property tax revenue. Some feared that small school corporations in particular would be hard hit by a loss in property tax revenue. They said corporations might see larger class sizes and related problems, such as drops in achievement scores and increases in discipline issues. Some participants suggested that the state establish a rainy-day fund to protect schools in the event of an economic downturn. "We're in a boom economy right now," said one participant, "but I want to know what guarantees we have when things aren't so good." Some expressed concern that a rainy-day fund might not adequately meet school needs. Many participants cautioned that an alternative tax structure should maintain a balance between corporate, sales, and individual income tax. The tax burden should be shared, they said.

Theme #4: Specific criteria should be used to guide discussion and evaluation of alternative tax structures.

Stability and equity were among the leading criteria participants discussed. Closely linked with equity was the issue of adequacy. (Were the proposed replacement funds adequate to meet school needs?) Participants looked at various revenue replacement sources including income and sales tax. They said that these revenue sources are relatively stable but not as stable as the property tax. Further, they said that since schools' expenses are stable and increasing, revenue sources should correspond. "Other sources of revenue might be nice," said one participant, "but schools don't have a substantial cash flow to keep them afloat in a changing climate." Some participants suggested that a new tax structure might alter the timing in which schools receive funding. This could be an advantage (if schools could depend on fixed monthly or bimonthly allotments) or a disadvantage (if funds arrived erratically or in unpredictable amounts).

Many participants felt ill equipped to address equity issues associated with an alternative tax structure. As one person put it, "I don't feel I have enough information to make a good decision. I need more research and data." Participants said that every school corporation has its unique needs and issues. These must be taken into account when discussing equity. Some participants felt it would be useful to have a working and shared definition of equity.

Theme #5: An alternative tax structure may impact the role of the local community in making school decisions.

Participants asked what effects alternative tax structures might have on local school boards. Without local funds from property taxes, the local school board and local property owner would have less say in school decision making, suggested some participants. "Under the current structure, a property owner has a voice in how his/her local schools are run. He can come in and say, ÔI pay your salary, so you should do this, this, and this.' That might be lost under a new plan," said one participant. Others said the debate about local control is a moot point. "[School] corporations haven't had local control since 1973," they argued. But many felt that local taxpayers need and want information to help guide their choice of a tax reform plan. In that regard, the Michigan model was widely applauded. Participants said taxpayers should be allowed to vote their choice for a tax structure. They also said that taxpayers should have clear information about how the proposed tax alternative meets stability, equity, and adequacy criteria, as well as how it may affect local control.

Other major themes that emerged out of the small group discussions revolved around tax abatement, tax increment financing, and assessments. Many participants felt that legislators should look at all funding streams, and not just the property-tax supported school general fund, for revision. They said that legislators should consider linking services to tax sources. For example, fire and police services might be funded by property taxes, while education could be funded by the state sales tax.

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Summary

At the close of the Symposium, Dr. Bob Palaich of ECS offered summary remarks and discussed policy options. He noted that attendees did not agree that Indiana has a property tax problem. Discussions about eliminating property taxes and establishing an alternative tax structure seemed inconsistent to many. Attendees felt they did not have a clear sense of the objectives for a new tax plan. Attendees were open, however, to continuing discussion. They expressed a need for more data and research to inform their understanding about various policy options. Key topics that they want additional information on include:

- Replacement fund (What is it? What goes into it?)
- Equity (What are some definitions for equity? How do they fit with definitions and criteria of adequate funding?)
- Local control (What are the implications of policy options for local control?)
- Other states' experiences (What lessons can be learned from other states that have instituted, or attempted to institute, alternative tax structures? How much and what kinds of information do voters want to guide them in their decisionmaking?)

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